

In short, the fiscal system of the Empire, so far as its most important item, the land tax, was concerned, seemed expressly designed to exhaust the wealth of the provinces. It helped to introduce a system of caste, which became more rigid and cramping as the years passed by and the necessities of the treasury became more urgent. It also powerfully contributed to crush out of existence the yeoman fanner, whose insolvency was followed, if not by slavery, at any rate by a serfdom which just as effectually robbed him of freedom of movement. The *colonus* having lost the title-deeds of his own land became the hireling of another, paying in kind a fixed proportion of his stock and crops, and obliged to give personal service for so many days on that part of the estate where his master resided. The position of the poor *colonus*, in fact, became precisely similar to that of a slave who had not obtained full freedom but had reached the intermediate state of serfdom, in which he was permanently attached to a certain estate as, so to speak, part of the fixtures, he was said to be "ascribed to the land" (*ascripticius*)^ and he had no opportunity of bettering his social position or enabling his sons to better theirs, unless they were recruited for the legions.

The land tax, of course, was not the only one, for the theory of Imperial finance was that everybody and everything should pay. Constantino did not spare his new aristocracy. Every member of the senatorial order paid a property tax known as "the senatorial purse" (*follis senatoria*) and another imposition bearing the name of *aurum oblativum*^ which